

59-2-1305 Entries of payments made -- Payments to county treasurer.

- (1) The assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall note on the assessment roll, opposite the names of each person against whom taxes have been assessed, the amount of the taxes paid.
- (2)
 - (a) The assessor or treasurer, as the case may be, shall require all checks to be made payable to the office of the county assessor or treasurer, respectively.
 - (b) If the assessor or treasurer receives checks made payable to a payee other than the office of the county assessor or treasurer, respectively, the assessor or treasurer, as the case may be, shall immediately endorse the check with a restrictive endorsement that makes the check payable to the office of the county treasurer.
- (3) The assessor shall deposit all money the assessor collects into an account controlled by the county treasurer.

Amended by Chapter 207, 1999 General Session